

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF PARTIAL TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(2)

Please take notice that a claim (the "Claim") has been filed in this case or deemed filed under 11 U.S.C. §1111(a). The Transferee hereby gives evidence and notice pursuant to Fed. R. Bankr. P. 3001(e)(2) of the transfer, other than for security, of the claim referenced in this notice and the evidence of transfer attached hereto as Exhibit A.

Barclays Bank PLC
Name of Transferee

\$7,485,000.00
Proof of Claim Amount

Nestle in the USA Pension
Trust
Name of Transferor

15173
Proof of Claim No.

You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFeree: Barclays Bank PLC
745 Seventh Avenue
New York, NY 10019
Telephone: (212) 412-2865
Fax: (212)294-0365
Email: daniel.crowley@barclayscapital.com
daniel.miranda@barclayscapital.com

EXHIBIT A



[Evidence of Transfer of Claim]

EVIDENCE OF TRANSFER OF CLAIM

For good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, **Nestle in the USA Pension Trust** ("Seller") does hereby unconditionally and irrevocably sell, transfer and assign unto **Barclays Bank PLC** ("Buyer") all rights, title and interest in and to the claims of Seller [**referenced as proof of claim number 15173**] in the principal amount of \$7,485,000.00 plus all interest, fees and other amounts related thereto (the "Claim") against Lehman Brothers Holdings Inc. (the "Debtor") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") (or any other court with jurisdiction over the bankruptcy proceedings) as In re Lehman Brothers Holdings Inc., Chapter 11 Case No. 08-13555 (Jointly Administered).

Seller hereby waives any objection to the transfer of the Claim assigned herein (the "Transferred Claim") to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Transferred Claim and recognizing the Buyer as the sole owner and holder of the Transferred Claim. Seller further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Transferred Claim, and all payments or distributions of money or property in respect of the Transferred Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Transfer of Claim by its duly authorized representative dated the 26th day of July, 2011.

SELLER: NESTLE IN THE USA PENSION TRUST  Name: <u>Karin Brodbeck</u> Title: <u>Director - Retirement Investments</u>	BUYER: BARCLAYS BANK PLC  Name: <u>DANIEL CONWAY</u> Title: <u>MANAGING DIRECTOR</u>
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ORIGINAL

PROOF OF CLAIM

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000015173



THIS SPACE IS FOR COURT USE ONLY

United States Bankruptcy Court/Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

In Re: **Lehman Brothers Holdings Inc., et al.**
Debtors.

Chapter 11
Case No. 08-13555 (JMP)
(Jointly Administered)

Name of Debtor Against Which Claim is Held
Lehman Brothers Holdings Inc.

Case No. of Debtor
08-13555 (JMP)

Not to be filled out by the claimant for information and administrative expense only. It is to be filled out by the court clerk for the court's use. It is to be filled out by the court clerk for the court's use. It is to be filled out by the court clerk for the court's use.

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

Nestle in the USA Pension Trust
c/o Nestle Retirement Investments
Attn: Karin Brodbeck
777 W. Putnam Avenue
Greenwich, CT 06830

Telephone number: 203-629-7701

Email Address: karin.brodbeck@us.nestle.com

Name and address where payment should be sent (if different from above)

Telephone number:

Email Address:

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim

Number: _____

(If known)

Filed on: _____

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 7,662,696.53

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

☒ Check this box if all or part of your claim is based on a Derivative Contract.*

☒ Check this box if all or part of your claim is based on a Guarantee.*

***IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.**

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is a based on a Derivative Contract or Guarantee.

2. Basis for Claim: See attachment.

(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____

3a. Debtor may have scheduled account as: _____

(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe: _____

Value of Property: \$ _____ Annual Interest Rate _____%

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

\$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____

(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.
8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

9/16/09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any:

Karin Brodbeck

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).

Amount entitled to priority:

\$ _____

FOR COURT USE ONLY

FILED / RECEIVED

SEP 17 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
Lehman Brothers Holdings Inc., <i>et al.</i> ,)	
)	Case No. 08-13555 (JMP)
Debtors.)	
)	Jointly Administered
)	

**ATTACHMENT TO PROOF OF CLAIM OF NESTLÉ IN THE USA PENSION
TRUST AGAINST LEHMAN BROTHERS HOLDINGS INC.**

1. Karin Brodbeck, Director of Nestlé Retirement Investments, whose business and mailing address is 777 W. Putnam Avenue, Greenwich, CT 06830, is an authorized signatory of Nestlé in the USA Pension Trust ("Pension Trust").

2. On September 15, 2008 (the "Petition Date"), Lehman Brothers Holdings Inc. ("LBHI" or the "Debtor") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code. On October 3, 2008, Lehman Brothers Special Financing Inc. ("LBSF" or the "Debtor") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code. The case is jointly administered under the LBHI Chapter 11 proceeding. As more fully described below, as of the Petition Date, LBSF was, and still is, indebted to Pension Trust in the aggregate amount of at least \$7,662,696.53.

3. Pension Trust employs various investment advisors to manage its investment accounts, including Pacific Investment Management Company LLC ("PIMCO"), BlackRock Financial Management, Inc. ("Blackrock"), The Clifton Group ("Clifton"), and Western Asset Management Company ("Western"). None of these investment advisors are filing proofs of claim on behalf of Pension Trust.

A. PIMCO Transactions

4. In connection with its management of Pension Trust accounts, PIMCO entered into certain swap transactions under that certain ISDA Master Agreement with LBSF (including all exhibits, annexes, schedules relating thereto, and as amended from time to time, the "PIMCO ISDA Agreement"), dated as of April 16, 1999. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the PIMCO ISDA Agreement.

5. Pension Trust's claim in connection with its PIMCO-managed account is governed by that certain *Stipulation, Agreement and Order Exempting PIMCO from the Obligation to Comply with Certain Requirements of the Bar Date Motion Related to Derivative Contracts* so-ordered on July 2, 2009 [Docket No. 4274] (the "Stipulation and Order"). Pursuant to the Stipulation and Order, Pension Trust is not required to complete the Derivative Questionnaire or the Guarantee Questionnaire and is exempt from the requirement to provide information and documentation in accordance with such questionnaires.

6. The PIMCO ISDA Agreement that forms the basis of the Pension Trust's claim in connection with its PIMCO-managed accounts is also the subject of a settlement agreement, dated July 24, 2009, among PIMCO, as investment advisor to each PIMCO Client, LBSH, LBHI, as credit support provider, and others.

7. For purposes of filing this proof of claim, PIMCO provided to Pension Trust a statement of all of the transactions with LBSF that PIMCO had executed on behalf of Pension Trust for account numbers 1894 and 2940 (the "Transaction Statement"). Pursuant to the Transaction Statement, LBSF owes Pension Trust an aggregate amount of \$395,741.00, consisting of the excess collateral posted by Pension Trust in the amount of (i) \$140,724.00 for account number 1894; and (ii) \$255,017.00 for account number 2940. Attached hereto and

incorporated herein by reference as Exhibit A is a copy of the Transaction Statement for Pension Trust accounts managed by PIMCO.

B. BlackRock Transactions

8. BlackRock, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes, schedules relating thereto, and as may be amended from time to time, the "BlackRock ISDA Agreement"), dated as of December 20, 2006. A copy of the BlackRock ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the BlackRock ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaires.

9. By a notice dated September 15, 2008 (the "Termination Notice"), BlackRock, acting for and on behalf of Pension Trust, designated September 15, 2008 as the Early Termination Date in respect of all outstanding transactions under the BlackRock ISDA Agreement. In connection therewith, BlackRock also delivered to LBSF the Payment Notice and Notice of Calculation of Early Termination Payment, setting forth the manner in which the amount due and owing following the termination of the transactions under the BlackRock ISDA Agreement was calculated. Copies of the Termination Notice, Payment Notice and Notice of Calculation of Early Termination Payment will be provided in connection with the online Derivative Questionnaire.

10. Accordingly, as of the date hereof, prepetition amounts outstanding and due to Pension Trust on account of the terminated transactions in its BlackRock-managed account total \$229,313.00.

C. Clifton Transactions

11. Clifton, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes, schedules relating thereto, and as may be amended from time to time, the "Clifton ISDA Agreement"), dated as of April 25, 2007. A copy of the Clifton ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the Clifton ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaire.

12. By a notice dated September 15, 2008 (the "Termination Notice"), Clifton, acting for and on behalf of Pension Trust, designated September 15, 2008 as the Early Termination Date in respect of all outstanding transactions under the Clifton ISDA Agreement. In connection therewith, Clifton also delivered to LBSF the Termination Amount Calculation Notice and Second Demand for Payment, which set forth the manner in which the amount due and owing following the termination of the transactions under the ISDA Agreement was calculated. Copies of the Termination Notice, Termination Amount Calculation Notice and Second Demand for Payment will be provided in connection with the online Derivative Questionnaire.

13. As of the date hereof, prepetition amounts outstanding and due to Pension Trust on account of the terminated transactions total \$7,238,650.00, which amount is net of \$2,975,156.00 of collateral posted by LBSF.

D. Western Transactions

14. Western, in its capacity as investment manager and agent for Pension Trust, and LBSF are parties to that certain ISDA Master Agreement (including all exhibits, annexes,

schedules relating thereto, and as may be amended from time to time, the "Western ISDA Agreement"), dated as of July 19, 2001. A copy of the Western ISDA Agreement will be provided in connection with the online Derivative Questionnaire. LBHI unconditionally guaranteed to Pension Trust the due and punctual payment of all amounts payable by LBSF in connection with each transaction under the Western ISDA Agreement. A copy of the LBHI guarantee will be provided in connection with the online Derivative and Guarantee Questionnaires.

15. In connection with the termination of certain swap transactions executed by Western on behalf of Pension Trust, Pension Trust owes an amount of \$206,919.81 to LBSF.

E. Claim Amount

16. Based on the foregoing, as of the Petition Date, LBSF was, and still is, indebted to Pension Trust in the aggregate amount of \$7,863,704.00 consisting of: (i) \$395,741.00 with respect to PIMCO-managed accounts; (ii) \$229,313.00 with respect to BlackRock-managed accounts; and (iii) \$7,238,650.00 with respect to Clifton-managed accounts. With respect to Pension Trust accounts managed by Western, Pension Trust owes LBSF \$206,919.81.

17. Pension Trust is entitled to offset the amount of \$206,919.81 that it owes to LBSF through its Western-managed account against the amount of \$7,863,704.00 that LBSF owes to Pension Trust through the accounts managed by PIMCO, BlackRock and Clifton.

18. In addition, LBSF, as the defaulting party, became liable to Pension Trust for all reasonable out-of-pocket expenses, including legal fees, incurred by Pension Trust by reason of the enforcement and protection of its rights under the aforementioned ISDA agreements. As a result of the early termination of the transactions, Pension Trust has incurred approximately \$5,912.34 in such fees and expenses, including legal fees.

19. Accordingly, the prepetition amount outstanding and due to Pension Trust on account of the termination of the transactions managed by its investment advisors total \$7,662,696.53.

F. Reservation of Rights

20. In executing and filing this proof of claim, Pension Trust does not submit itself to the jurisdiction of this Court for any purpose other than with respect to this claim, and does not waive (i) any of its rights and remedies against any other person or entity who may be liable for all or part of the claim set forth herein, whether an affiliate, assignee, guarantor or otherwise, of the Debtor, (ii) any other obligation owed to Pension Trust, (iii) any past, present or future defaults (or events of default) by the Debtor, or (iv) any right to seek to withdraw the reference with respect to the subject matter of this claim or any objection, counterclaim or other proceeding commenced with respect thereto. The filing of this proof of claim is not an election of remedies.

21. Pension Trust expressly reserves the right to amend or supplement this proof of claim in any respect at any time, including, without limitation, in respect of additional amounts.

Dated: September 16, 2009

NESTLÉ IN THE USA PENSION TRUST

By: Karin Brodbeck
Karin Brodbeck
Director, Nestlé Retirement Investments

Exhibit A

Exposure Summary

PIMCO Account Number(s): 1894, 2940

Lehman Brothers Special Financing, Inc

PIMCO Account Number: 1894

Account Name: Nestlé in the USA Pension Trust

Account Base Currency: USD

Counterparty Exposure

ISDA Transactions (agreement dated April 16, 1999)

Type ¹	Transaction Description (Rec/Pay) Methodology ²	External Identifier ³	Security Identifier	Sec Type ⁴	Security Description	Trans Code ⁵	Trade Date	Settle Date	Trans Curr	Maturity Date	Cpn	Quantity	Price	Proceeds in Trans Curr	Rec(Pay) in Trans Curr	Rec(Pay) in USD ⁶	Rec(Pay) in Base Curr
OP	Original Trade	2892596	SWPC56405	CDSW	SARA LEE BP LSI	B	2/21/2007	2/22/2007	USD	9/20/2011	-0.35	900,000					
OP	Termination (Broker Quote)	2892596	SWPC56405	CDSW	SARA LEE BP LSI				USD	9/20/2011	-0.35	900,000	0.76500	6.885	6.885	6.885	6.885
OP	Original Trade	3528752	SWPC82385	CDSW	CDX 1G9 10Y BP LSI	B	12/10/2007	12/13/2007	USD	12/20/2017	-0.8	500,000					
OP	Termination (Broker Quote)	3528752	SWPC82385	CDSW	CDX 1G9 10Y BP LSI				USD	12/20/2017	-0.8	500,000	7.40370	37.019	37.019	37.019	37.019
OP	Original Trade	2705738	SWPC85248	CDSW	MORGAN STANLEY BP LSI	B	10/12/2006	10/13/2006	USD	12/20/2016	-0.34	1,000,000					
OP	Termination (Broker Quote)	2705738	SWPC85248	CDSW	MORGAN STANLEY BP LSI				USD	12/20/2016	-0.34	1,000,000	23.53004	235.300	235.300	235.300	235.300
OP	Original Trade	08132008	62 SWU007994	VAR5	VAR5 CLV8 21390625 09/17/08 LSI	B	8/13/2008	8/13/2008	USD	9/17/2008	0.4625	50,000					
OP	Termination (Broker Quote)	08132008	62 SWU007994	VAR5	VAR5 CLV8 21390625 09/17/08 LSI				USD	9/17/2008	0.4625	50,000	4.74094	2.370	2.370	2.370	2.370
OP	Original Trade	3910746	SWU086204	COSW	COMM SWAP R TBL/DIAIGTR8 LSI	B	8/27/2008	8/27/2008	USD	12/29/2008	93.608	1,390,000					
OP	Termination (Broker Quote)	3910746	SWU086204	COSW	COMM SWAP R TBL/DIAIGTR8 LSI				USD	12/29/2008	93.608	1,390,000	84.12260	-140.850	-140.850	-140.850	-140.850
Total Before Collateral Rec(Pay)																140.724	140.724
Total ISDA Rec(Pay)																140.724	140.724

Notes:

1. FT - Failed trade scheduled to settle prior to bankruptcy but failed; OP - Open position at bankruptcy; CO - Collateral; UC - Unsettled Collateral; SC - Seized Collateral; RC - Repo Collateral; RP - Open repurchase agreement; OD - Overdraft; AI - Accrued interest.
2. Rec(Pay) methodology refers to one of the following methods used to calculate rec(pay): Broker Quote, Replacement Trade, and Payout (characterized as a combination of related buy and sell transactions, unsettled as of the Lehman bankruptcy).
3. Source data obtained from paper confirms (Lehman Effort ID) and DTCC files (Contra Reference ID).
4. ABS - Asset Backed Security; BK - Bank Loan; CAP - Interest Rate Cap; CDSW - Credit Default Swap; CORP - Corporate Bond; COSW - Commodity Index Swap; CURR - Currency; IRSW - Interest Rate Swap; MPT - Mortgage Pass Through; OPTN - Option; REPO - Repurchase Agreement; RRP - Reverse Repurchase Agreement; SWOP - Swap; SWTR - Total Return Swap; TSY - Sovereign Bond (Domestic or Foreign); VAR5 - Variance Swap.
5. B - Buy; S - Sell; BC - Buy currency; SC - Sell currency; B2O - Buy to open; S2O - Sell to open; BCL - Broker collateral in; CCO - Client collateral out; B2C - Buy to close; S2C - Sell to close; SF - Sell forward; IP - Interest payment; NIP - Negative interest payment.
6. A negative number represents an amount payable to USF, while a positive number represents an amount receivable from USF.
7. Pending liquidation of broker security collateral, if applicable.

Exposure Summary

PIMCO Account Number: 2940 Account Name: Nestlé in the USA Pension Trust Account Base Currency: USD

Counterparty Exposure

ISDA Transactions (agreement dated April 16, 1999)

Type 1	Transaction Description [Rec(Pay) Methodology] 2	External Identifier 3	Security Identifier	Sec Type 4	Security Description	Trans Code 5	Trade Date	Settle Date	Trans Curr	Maturity Date	Cpn	Quantity	Price	Proceeds in Trans Curr	Rec(Pay) in Trans Curr	Rec(Pay) in USD 6	Rec(Pay) in Base Curr
OP	Original Trade	3531006	SWPC36043	CDSW	D.R. HORTON BP LSI	B	12/11/2007	12/12/2007	USD	6/20/2011	-3.95	200,000	2,34240	4,685	4,685	4,685	4,685
OP	Termination (Broker Quote)	3531006	SWPC36043	CDSW	D.R. HORTON BP LSI				USD	6/20/2011	-3.95	200,000	2,34240	4,685	4,685	4,685	4,685
OP	Original Trade	2838442	SWPC84266	CDSW	CDX IG7 10Y BP LSI	B	1/18/2007	1/23/2007	USD	12/20/2016	-0.65	1,500,000	8,96259	134,439	134,439	134,439	134,439
OP	Termination (Broker Quote)	2838442	SWPC84266	CDSW	CDX IG7 10Y BP LSI				USD	12/20/2016	-0.65	1,500,000	8,96259	134,439	134,439	134,439	134,439
OP	Original Trade	2731567	SWPC86501	CDSW	CYS CORPORATION NEG6 SNR BP LSI	B	10/30/2006	10/31/2006	USD	9/20/2011	-0.21	200,000	0,76766	1,535	1,535	1,535	1,535
OP	Termination (Broker Quote)	2731567	SWPC86501	CDSW	CYS CORPORATION NEG6 SNR BP LSI				USD	9/20/2011	-0.21	200,000	0,76766	1,535	1,535	1,535	1,535
OP	Original Trade	2805946	SWPC98290	CDSW	FORD MOTOR CREDIT BP LSI	B	12/21/2006	12/22/2006	USD	6/20/2010	-2.31	200,000	16,22013	32,460	32,460	32,460	32,460
OP	Termination (Broker Quote)	2805946	SWPC98290	CDSW	FORD MOTOR CREDIT BP LSI				USD	6/20/2010	-2.31	200,000	16,22013	32,460	32,460	32,460	32,460
OP	Original Trade	2835763	SWPC9363	CDSW	PROCTER & GAMBLE SP LSI	B	1/11/2007	1/12/2007	USD	9/20/2008	0.07	1,100,000	0,01776	195	195	195	195
OP	Termination (Broker Quote)	2835763	SWPC9363	CDSW	PROCTER & GAMBLE SP LSI				USD	9/20/2008	0.07	1,100,000	0,01776	195	195	195	195
OP	Original Trade	2838502	SWPC99819	CDSW	MEXICO SP 01/19/07 LSI	B	1/18/2007	1/19/2007	USD	1/20/2017	0.67	300,000	8,06292	-24,189	-24,189	-24,189	-24,189
OP	Termination (Broker Quote)	2838502	SWPC99819	CDSW	MEXICO SP 01/19/07 LSI				USD	1/20/2017	0.67	300,000	8,06292	-24,189	-24,189	-24,189	-24,189
OP	Original Trade	329651	SWU014084	IRSW	IRS EUR 6 6M/4.0 09/19/07 LSI	B	8/8/2007	8/15/2007	EUR	9/19/2012	4	9,700,000	-2,86337	-277,747	-277,747	-394,109	-394,109
OP	Termination (Broker Quote)	329651	SWU014084	IRSW	IRS EUR 6 6M/4.0 09/19/07 LSI				EUR	9/19/2012	4	9,700,000	-2,86337	-277,747	-277,747	-394,109	-394,109
Total Before Collateral Rec(Pay)																-244,983	-244,983
CO	CCO - Client collateral Pledged		CCSLIU55		CASH COLLATERAL ISDA LSI USD				USD			500,000	100,00000	500,000		500,000	500,000
CO	Net								USD							500,000	500,000
Total Collateral Rec(Pay) 7																500,000	500,000
Total ISDA Rec(Pay)																255,017	255,017

Notes:

1. TT - Failed trade scheduled to settle prior to bankruptcy but failed; OP - Open position at bankruptcy; CO - Collateral; UC - Unsettled Collateral; SC - Seized Collateral; RC - Repo Collateral; RP - Open repurchase agreement; OD - Overdraft; AI - Accrued interest.
2. Rec(Pay) methodology refers to one of the following methods used to calculate rec(pay): Broker Quote, Replacement Trade, and Payoff (characterized as a combination of related buy and sell transactions, unsettled as of the Lehman bankruptcy).
3. Source data obtained from paper confirms (Lehman Effort ID) and DTCC files (Contra Reference ID).
4. ABS - Asset Backed Security; B/L - Bank Loan; CAP - Interest Rate Cap; CDSW - Credit Default Swap; CORP - Corporate Bond; COSW - Commodity Index Swap; CUIR - Currency; IRSW - Interest Rate Swap; MPT - Mortgage Pass Through; OPTN - Option; REPO - Repurchase Agreement; RRP - Reverse Repurchase Agreement; SWOP - Swap; SWTR - Total Return Swap; TSY - Sovereign Bond (Domestic or Foreign); VAR5 - Variance Swap.
5. B - Buy; S - Sell; BC - Buy currency; SC - Sell currency; B20 - Buy to open; S20 - Sell to open; BCL - Broker collateral in; CCO - Client collateral out; BCL - Buy to close; SCL - Sell to close; SF - Sell forward; IP - Interest payment; NIP - Negative interest payment.
6. A negative number represents an amount payable to USF, while a positive number represents an amount receivable from USF.
7. Pending liquidation of broker security collateral, if applicable.

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Morgan Lewis
C O U N S E L O R S A T L A W

Oksana Lashko
Associate
212.309.6129

September 17, 2009

VIA MESSENGER/RETURN RECEIPT

Epiq Bankruptcy Solutions, LLC Claims Agent
757 Third Avenue, 3rd Floor
New York, NY 10017
Attn: Lehman Brothers Claims Processing

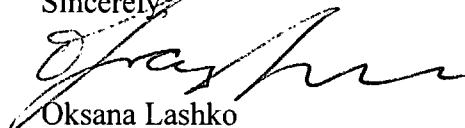
Re: Lehman Brothers Holdings, Inc., et al., Debtors
Chapter 11, Case No. 08-13555 (JMP)

Dear Sir/Madam:

Enclosed please find an original and two copies of a Proof of Claim being filed on behalf of Nestle in the USA Pension Trust in the amount of \$7,662,696.53 with respect to the above noted case.

Please file stamp the copies and return same back to awaiting messenger for return. If you have any questions, please do not hesitate to contact me.

Sincerely,



Oksana Lashko

OL/le
Encs.

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L
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V
E
R
Y

Richard Thomas
RECEIVED BY:

9/17/09
DATE

4:08 PM
TIME